

<b>REQUEST FOR COUNCIL ACTION</b> CITY OF SAN DIEGO				CERTIFICATE NUMBER (FOR COMPTROLLER'S USE ONLY)	
TO: CITY COUNCIL		FROM (ORIGINATING DEPARTMENT): Comptroller		DATE: 04/05/2013	
SUBJECT: Fiscal Year 2013 Financial Performance Report (Charter Section 39 Report) as of February 28, 2013.					
PRIMARY CONTACT (NAME, PHONE): Rolando Charvel,(619) 236-6869, MS-6A			SECONDARY CONTACT (NAME, PHONE): Marilyn Nguyen, (619) 235-5885, MS-6A		
COMPLETE FOR ACCOUNTING PURPOSES					
FUND					
DEPT / FUNCTIONAL AREA					
ORG / COST CENTER					
OBJECT / GENERAL LEDGER ACCT					
JOB / WBS OR INTERNAL ORDER					
C.I.P./CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00
FUND					
DEPT / FUNCTIONAL AREA					
ORG / COST CENTER					
OBJECT / GENERAL LEDGER ACCT					
JOB / WBS OR INTERNAL ORDER					
C.I.P./CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00
COST SUMMARY (IF APPLICABLE):					
ROUTING AND APPROVALS					
CONTRIBUTORS/REVIEWERS:		APPROVING AUTHORITY	APPROVAL SIGNATURE	DATE SIGNED	
Liaison Office		ORIG DEPT.	Schoen, Clay	4/5/2013	
		CFO			
		DEPUTY CHIEF			
		COO			
		CITY ATTORNEY			
		COUNCIL PRESIDENTS OFFICE			
PREPARATION OF:	<input type="checkbox"/> RESOLUTIONS	<input type="checkbox"/> ORDINANCE(S)	<input type="checkbox"/> AGREEMENT(S)	<input type="checkbox"/> DEED(S)	
Accept the Period 8 Fiscal Year 2013 Financial Performance Report (Charter Section 39 Report).					
STAFF RECOMMENDATIONS: Accept the attached Charter Section 39 Report.					
SPECIAL CONDITIONS (REFER TO A.R. 3.20 FOR INFORMATION ON COMPLETING THIS SECTION)					
COUNCIL DISTRICT(S):	Citywide				

COMMUNITY AREA(S):	N/A
ENVIRONMENTAL IMPACT:	
CITY CLERK INSTRUCTIONS:	

**COUNCIL ACTION  
EXECUTIVE SUMMARY SHEET  
CITY OF SAN DIEGO**

DATE: 04/05/2013

ORIGINATING DEPARTMENT: Comptroller

SUBJECT: Fiscal Year 2013 Financial Performance Report (Charter Section 39 Report) as of February 28, 2013.

COUNCIL DISTRICT(S): Citywide

CONTACT/PHONE NUMBER: Rolando Charvel/(619) 236-6869, MS-6A

**DESCRIPTIVE SUMMARY OF ITEM:**

Financial Performance Report (Charter Section 39 Report) for period 8 of Fiscal Year 2013.

**STAFF RECOMMENDATION:**

Accept the attached Charter Section 39 Report.

**EXECUTIVE SUMMARY OF ITEM BACKGROUND:**

City Charter Section 39 requires that the Chief Financial Officer submits to the Mayor and to City Council at least monthly a summary statement of revenues and expenses for the preceding accounting period. In order to fulfill this reporting requirement, the Department of Finance under the Office of City Comptroller is now submitting the Financial Performance Report (Charter Section 39 Report) for period ending February 28, 2013 (period 8 of Fiscal Year 2013) to the Budget and Finance Committee.

The purpose of this report is to inform the Budget and Finance Committee of the fiscal status of General Fund and budgeted non-general fund departments each month. For period 8, analysis includes current fiscal year actuals vs. prior fiscal year actuals, current year actuals vs. the Period-to-Date Budget and current year actuals vs. the Revised Budget. Significant variances between categories of revenues and expenditures are discussed. In addition, departments with significant variances are also discussed in the report.

**FISCAL CONSIDERATIONS:** No fiscal impact

**EQUAL OPPORTUNITY CONTRACTING INFORMATION (IF APPLICABLE):** N/A

**PREVIOUS COUNCIL and/or COMMITTEE ACTION** (describe any changes made to the item from what was presented at committee): None

**COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS:** N/A

**KEY STAKEHOLDERS AND PROJECTED IMPACTS:** N/A

Schoen, Clay

Originating Department

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Deputy Chief/Chief Operating Officer

# **FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2013**

*As of February 28, 2013*



Department of Finance  
Office of the City Comptroller

**PURPOSE, SCOPE AND CONTENT**

Pursuant to Section 39 of the City's Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for the preceding accounting period (February 28, 2013). The General Fund is the primary focus of this report; however, other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The report, including the attached supporting schedules, provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (actuals), current year actuals vs. the Period-to-Date Budget and current year actuals vs. the Revised Budget. These types of analytics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of February 28, 2013, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego's Comprehensive Annual Financial Report (CAFR). The attached schedules contain **un-audited** information and were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City's financial reporting, please visit the internet at:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

This report was prepared as of February 28, 2013. Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of February 28, 2012.

This report includes the following components:	<b><u>Page #</u></b>
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Other Budgeted Funds	11
Supporting Schedules	14
Appendices	20

**GENERAL FUND SUMMARY**

As of February 28, 2013, year-to-date General Fund expenditures of \$748.0 million exceed revenues of \$612.3 million by \$135.7 million. Once the \$54.7 million of encumbered commitments are taken into account, this difference grows to approximately \$190.4 million.

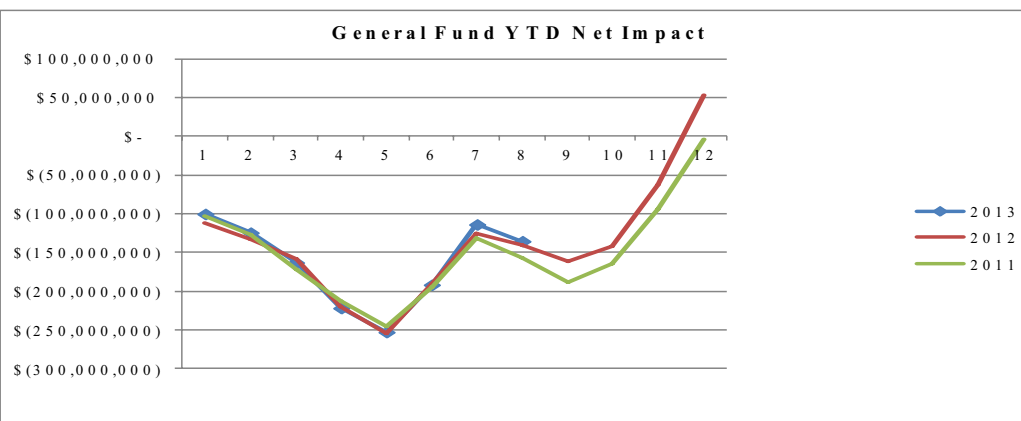
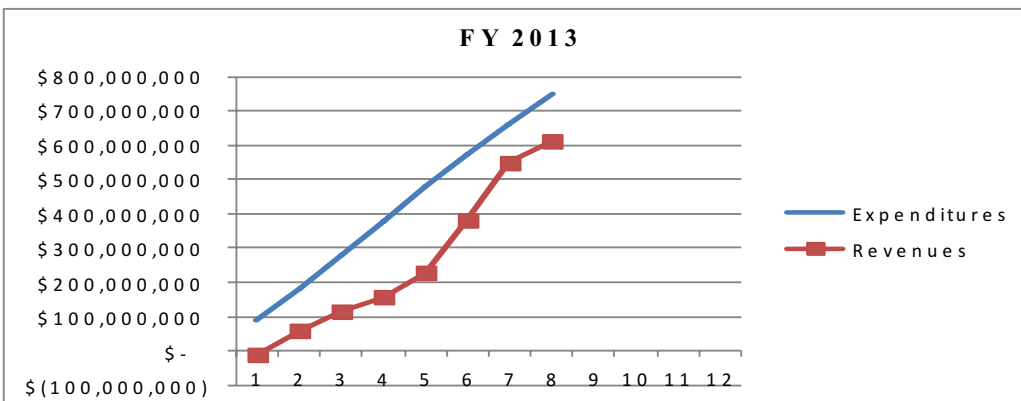
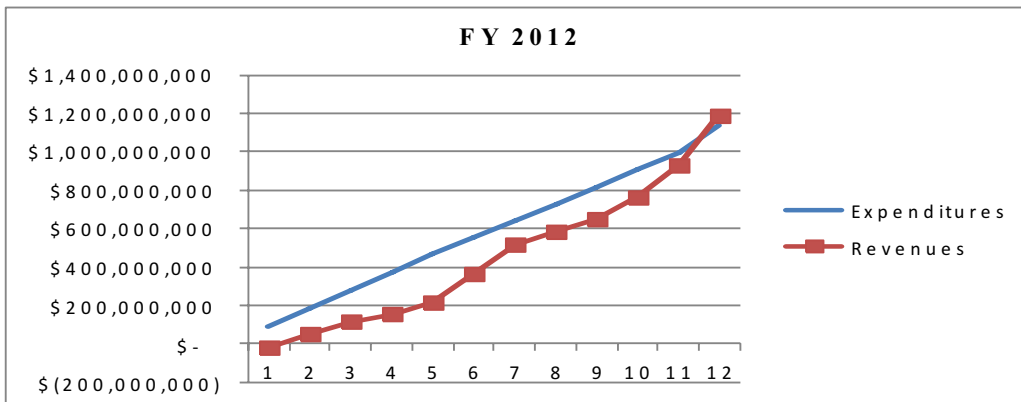
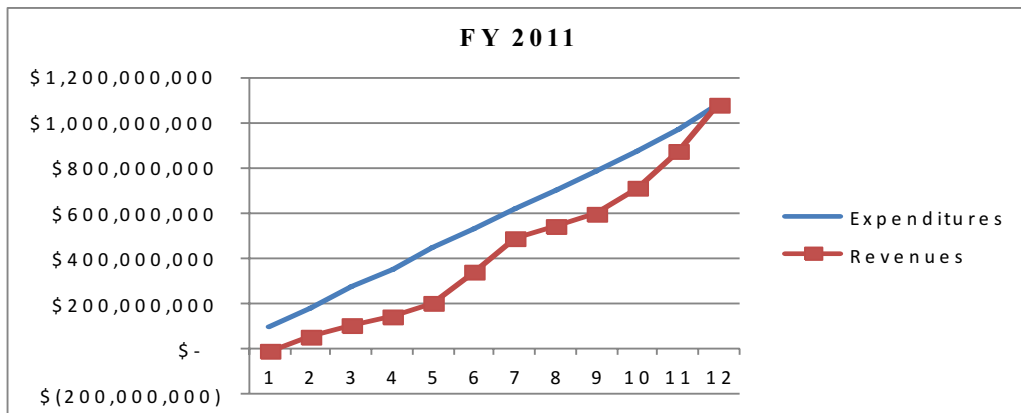
The revised budget anticipates that, by the end of the year, expenditures will exceed revenues by approximately \$13.2 million. The deficit is expected to be funded using the General Fund's fund balance.

**General Fund Status Summary**

	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>FY13 YTD Actuals</b>	<b>% of Revised Budget</b>
Revenues	\$ 1,151,215,145	\$ 1,155,910,494	\$ 612,260,718	53.0%
Expenditures	1,163,942,747	1,169,118,861	747,952,531	64.0%
	<u>\$ (12,727,602)</u>	<u>\$ (13,208,367)</u>	<u>(135,691,813)</u>	
Encumbrances			<u>54,667,094</u>	
<b>Net Impact</b>			<u><b>\$ (190,358,907)</b></u>	

It is normal for year-to-date expenditures to exceed year-to-date revenues for most of the year. Personnel and Fringe expenditures, which represent about 71% of the expenditure budget, are generally recorded on a biweekly basis through the payroll process, reflecting an even expenditure pattern throughout the year. In contrast, some of the General Fund's major revenue sources reflect an uneven collection pattern. Property tax revenue, which represents about 34% of the total revenue budget, is mostly collected during December, January, August and May. Sales tax, which represents about 20% of total revenue budget, consistently reflects a monthly lag of at least 10% of the amount due to the City because of the State's sales tax distribution method. Other revenue categories, such as Franchise Fees, are collected quarterly or accrued when invoiced, also contributing to the uneven pattern of revenue postings.

The graphics on the following page illustrate these patterns for the previous three fiscal years. The first three graphs show year-to-date revenues and expenditures for fiscal years 2011, 2012 and 2013. As evidenced by the graphics, revenue typically trails expenditures until close to the end of the fiscal year. The fourth graphic illustrates the cumulative net impact (deficit) for each period of fiscal years 2011, 2012 and 2013. The pattern reflects increasingly large deficits through period 5 and then a general reduction of those deficits as property taxes are collected in period 6, 7, 10 and 11 and as other revenue is recorded through the end of the fiscal year.

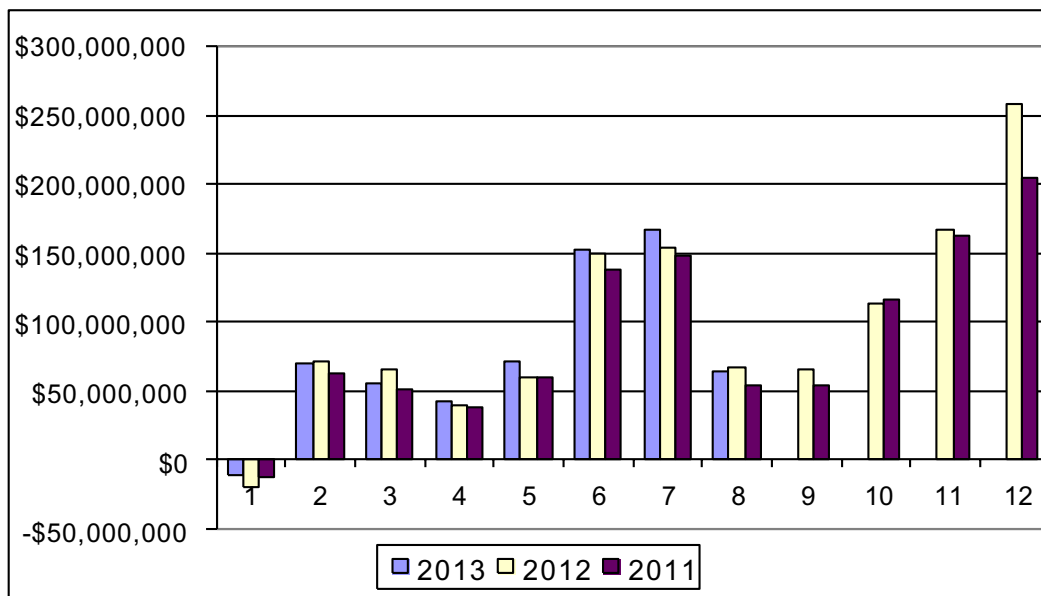


**GENERAL FUND REVENUE**

General Fund revenues totaled \$612.3 million which is \$27.7 million (4.7%) higher than this point last year and is approximately \$3.6 million (0.6%) higher than the Period-to-Date Budget. The following table illustrates the historical trend of General Fund revenue for the two previous fiscal years and the revenue generated as of Period 8 of Fiscal Year 2013.

**General Fund Revenue Analysis**

<b>Period</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
1	(11,111,353)	(19,314,950)	(12,649,542)
2	70,134,534	70,898,498	62,388,743
3	55,893,081	64,827,122	51,449,151
4	42,516,983	39,467,398	38,360,604
5	71,052,291	59,737,347	60,155,647
6	152,839,607	149,109,588	138,504,959
7	167,398,122	153,097,111	148,292,892
8	63,537,453	66,723,251	53,972,346
YTD Pd 8	<u>612,260,718</u>	584,545,365	540,474,800
9		65,920,208	54,235,831
10		113,119,595	115,537,415
11		166,985,761	163,084,717
12		258,535,994	204,941,513
YTD Pd 12		<u>\$ 1,189,106,923</u>	<u>\$ 1,078,274,276</u>





**GENERAL FUND REVENUE** (continued)

The table below shows current year and prior year comparative data for General Fund revenues by category followed by a discussion of significant year-to-year variances.

**General Fund Revenues by Category**

<b>Category</b>	<b>FY13 Revenue</b>	<b>FY12 Revenue</b>	<b>Change</b>	<b>%</b>
Property Taxes	\$ 229,323,047	\$ 214,995,928	\$ 14,327,119	6.7%
Sales Taxes	119,683,472	112,614,828	7,068,644	6.3%
Transient Occupancy Taxes	49,428,962	44,459,006	4,969,956	11.2%
Charges for Current Services	74,676,804	81,102,706	(6,425,902)	-7.9%
Other Revenue	7,953,248	1,135,605	6,817,643	600.4%
Remaining Revenue Categories	131,195,185	130,237,292	957,893	0.7%
<b>Total GF Revenues</b>	<b>\$ 612,260,718</b>	<b>\$ 584,545,365</b>	<b>\$ 27,715,353</b>	<b>4.7%</b>

- *Property Taxes* totaled approximately \$229.3 million which is approximately \$14.3 million higher than this point last year. This variance is primarily due to a one time refund of property tax administration fees from the County of San Diego and increases in property tax receipts as a result of the dissolution of redevelopment agencies.
- *Sales Taxes* totaled approximately \$119.7 million which is approximately \$7.1 million higher than this point last year. This variance is primarily due to an increase in consumer spending.
- *Transient Occupancy Taxes* totaled approximately \$49.4 million which is approximately \$5.0 million higher than this point last year. This variance is mainly due to a growth in the local tourism industry.
- *Charges for Current Services* totaled approximately \$74.7 million which is \$6.4 million lower than this point last year. This variance is mainly due to timing differences in reimbursements from other funds to general fund.
- *Other Revenue* totaled approximately \$8.0 million which is approximately \$6.8 million higher than this point last year and is primarily due to reimbursements from the Successor Agency for Civic San Diego administrative service costs, an increase in grant expenditure refunds and the City's TRAN bond premium in Fiscal Year 2013. This premium was not received in Fiscal Year 2012 due to the private offering of the Fiscal Year 2012 TRAN.

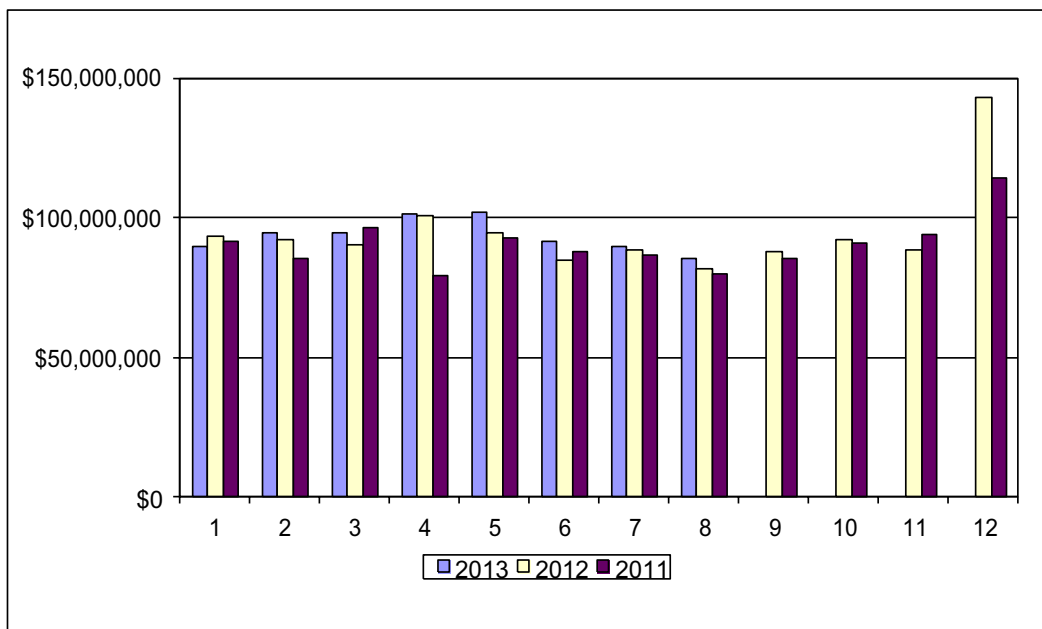
Additional details of General Fund revenues can be found on the schedules accompanying this report.

**GENERAL FUND EXPENDITURES**

General Fund expenditures totaled approximately \$748.0 million which is approximately \$23.0 million (3.2%) increase over Fiscal Year 2012 and is \$13.2 million (1.7%) lower than estimated in the Period-to-Date Budget. The following exhibit illustrates the historical trend of General Fund expenditures as well as a comparison to the expenditures incurred as of Period 8 of Fiscal Year 2013.

**General Fund Expenditure Analysis**

<b>Period</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
1	\$ 89,343,942	\$ 93,182,899	\$ 91,212,698
2	94,326,514	91,940,288	85,421,189
3	94,450,793	90,525,894	96,650,714
4	101,380,910	100,414,905	79,036,010
5	102,079,220	94,296,632	92,489,056
6	91,721,175	84,620,272	87,572,202
7	89,464,823	88,430,953	86,360,255
8	85,185,154	81,523,228	79,601,867
YTD Pd 8	<u>\$ 747,952,531</u>	724,935,071	698,343,991
9		87,787,693	85,037,673
10		92,363,398	90,889,690
11		88,572,077	93,780,489
12		142,850,704	114,245,934
YTD Pd 12		<u>\$ 1,136,508,943</u>	<u>\$ 1,082,297,777</u>



**GENERAL FUND EXPENDITURES** (continued)

The table below shows current year and prior year comparative data for General Fund expenditures by category followed by a discussion of significant variances.

**General Fund Expenditures By Category**

<b>Category</b>	<b>FY13 YTD Actuals</b>	<b>FY12 YTD Actuals</b>	<b>YTD Change</b>	<b>%</b>
Personnel Services	\$ 337,304,068	\$ 334,578,036	\$ 2,726,032	0.8%
Fringe Benefits	206,363,334	200,088,481	6,274,853	3.1%
Supplies	14,437,167	14,587,435	(150,268)	-1.0%
Contracts	80,561,804	83,838,587	(3,276,783)	-3.9%
Information Technology	29,926,218	25,867,783	4,058,435	15.7%
Energy & Utilities	24,930,133	23,514,702	1,415,431	6.0%
Other	51,386,692	39,185,769	12,200,923	31.1%
Capital Expenditure	398,829	427,794	(28,965)	-6.8%
Debt	2,644,286	2,846,484	(202,198)	-7.1%
<b>Total Expenditures</b>	<b>\$ 747,952,531</b>	<b>\$ 724,935,071</b>	<b>\$ 23,017,460</b>	<b>3.2%</b>

The discussion below addresses the expenditure categories with significant changes compared to last year.

- *Personnel Services* expenditures are up approximately \$2.7 million from this point last year due in part to added positions in various departments and to citywide increases in discretionary leave and vacation pay in lieu expenses.
- *Fringe Benefits* expenditures are up approximately \$6.3 million from this point last year which is mainly due to increases related to worker's compensation insurance in accordance with the revised City's Reserve Policy.
- *Contracts* expenditures are down approximately \$3.3 million from this point last year which is primarily due to timing differences in equipment rental expenses, which is partially offset by the increases in construction expenditures and in professional services.
- *Information Technology* expenditures are up approximately \$4.1 million from this point last year which is primarily due to an increase in data center costs associated with the transition from San Diego Data Processing Corporation (SDDPC) to Atos IT Solutions & Services, CGI Technologies and Solutions, Inc., and Xerox State & Local Solutions, Inc.
- *Energy and Utilities* expenditures are up \$1.4 million from this point last year which is primarily due to fleet charges for fuel costs.
- *Other* expenditures are up approximately \$12.2 million from this point last year which is due to an increase in the cash transfer to the Public Liability Fund according to the revised City's Reserve Policy and also due to timing differences in CIP cash transfers.

**GENERAL FUND EXPENDITURES** (continued)

The table below shows current year and prior year comparative data for General Fund expenditures by department followed by a discussion of significant variances.

**Year-to-Year Variance Analysis**

<b>Department</b>	<b>FY13</b>	<b>FY12</b>	<b>Change</b>	<b>%</b>
	<b>Expenditures</b>	<b>Expenditures</b>		
Economic Development	\$ 6,727,906	\$ 2,658,006	\$ 4,069,900	153.1%
Citywide Program Expenditures	48,410,082	34,046,540	14,363,542	42.2%
Police	265,872,791	262,593,509	3,279,282	1.2%
Fire-Rescue	133,214,951	135,420,923	(2,205,972)	-1.6%
Transportation and Storm Water	54,188,754	51,933,049	2,255,705	4.3%
Remaining Departments	239,538,047	238,283,044	1,255,003	0.5%
<b>Total Expenditures</b>	<b>\$ 747,952,531</b>	<b>\$ 724,935,071</b>	<b>\$ 23,017,460</b>	<b>3.2%</b>

- *Economic Development* expenditures totaled \$6.7 million which is approximately \$4.1 million higher than this point last year. This variance is primarily due to increases in administrative expenses for Civic San Diego as well as a Fiscal Year 2013 restructure which moved Economic Growth Services from the Community and Legislative Services Department to the Economic Development Department.
- *Citywide Program* expenditures totaled approximately \$48.4 million which is approximately \$14.4 million higher than this point last year. This variance is primarily due to increases in rent expenses, debt service payments on Deferred Capital Financing, cash transfers to the Public Liability fund, and cash transfers to other special funds for public use leases.
- *Police* expenditures totaled approximately \$265.9 million which is \$3.3 million higher than this point last year and is primarily due to increases in worker's compensation insurance.
- *Fire-Rescue* expenditures totaled \$133.2 million which is approximately \$2.2 million lower than this point last year primarily due to a non-recurring CIP transfer made in Fiscal Year 2012.
- *Transportation and Storm Water* expenditures totaled approximately \$54.2 million which is approximately \$2.3 million higher than this point last year. This variance is primarily due to timing differences in cash transfers to other funds, which was partially offset by decreases in debt service payments on Deferred Capital Financing and timing differences in equipment rental expenses.

Additional details of General Fund expenditures can be found on the schedules accompanying this report.

**GENERAL FUND BUDGET RECONCILIATION**

The revised budget of general fund has not been changed from last period.

Three actions authorized by the City Council have affected the Adopted Budget as of February 28, 2013 and are detailed in the table presented below. The first action increased both estimated revenue and appropriations by approximately \$4.5 million. The second action increased appropriations by \$481 thousand. Both actions are related to the Civic San Diego Budget. The third action increased both estimated revenue and appropriations by \$200 thousand for implementing the vendor registration and electronic sourcing system.

**General Fund Budget Reconciliation**

<b>Estimated Revenue</b>		
<b>Action</b>	<b>Authority</b>	<b>Amount</b>
<b>Fiscal Year 2013 Adopted Budget</b>	<b>O-20185</b>	<b>\$ 1,151,215,145</b>
Revenue Increase for the Civic San Diego Budget	R-307536	4,495,349
Revenue Increase for Vendor Registration and eSourcing Software	R-307767	200,000
<b>Fiscal Year 2013 Revised Budget</b>		<b>1,155,910,494</b>
<b>Expenditure Appropriations</b>		
<b>Action</b>	<b>Authority</b>	<b>Amount</b>
<b>Fiscal Year 2013 Adopted Budget</b>	<b>O-20185</b>	<b>\$ 1,163,942,747</b>
Appropriation Increase for the Civic San Diego Budget	R-307536	4,495,349
Appropriation Increase for the Civic San Diego Budget	O-20185	480,765
Revenue Increase for Vendor Registration and eSourcing Software	R-307767	200,000
<b>Fiscal Year 2013 Revised Budget</b>		<b>\$ 1,169,118,861</b>

Expenditure Appropriation increase was offset by:

**General Fund Reserves** **\$ 13,208,367**

**OTHER BUDGETED FUNDS****Water Department**

Water Department revenue totaled approximately \$273.9 million which is approximately \$17.0 million (5.8%) lower than last fiscal year and is primarily due to lower State Revolving Loan Fund proceeds which were partially offset by increases in capacity charges and a litigation award related to the settlement of the Witman Ranch wildfire damage from SDG& E.

Water Department expenses totaled \$229.6 million which represents an increase of approximately \$4.0 million (1.8%) from last year and is primarily due to an increase in water purchases.

As the following table indicates, revenue exceeds operating expenses by approximately \$44.3 million. Once the approximate \$107.0 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$62.7 million.

**Water Department Summary**

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenue <sup>1</sup>	\$ 467,014,802	\$ 273,908,047	\$ -	\$ 273,908,047
Expenses	436,920,454	229,589,824	106,994,363	336,584,187
	<u>30,094,348</u>	<u>44,318,223</u>	<u>(106,994,363)</u>	<u>(62,676,140)</u>
Contingency Reserve	3,735	-	-	-
<b>Net Impact</b>	<b><u>\$ 30,090,613</u></b>	<b><u>\$ 44,318,223</u></b>	<b><u>\$(106,994,363)</u></b>	<b><u>\$ (62,676,140)</u></b>

<sup>1</sup> Revenue includes amount related to CIP projects.

Additional details of Water Department revenues and expenses can be found on the schedules accompanying this report.

**OTHER BUDGETED FUNDS (continued)****Sewer Department**

Sewer Department revenue totaled \$255.2 million which is \$6.6 million (2.5%) lower than last fiscal year and is primarily due to decreases in bond proceeds and sewer service charges. This decrease is partially offset by increases in capacity charges and timing differences in revenue recognition related to invoicing of participating agencies for sewer treatment.

Sewer Department expenses totaled approximately \$142.0 million which represents a slight decrease of approximately \$1.3 million (0.9%) from last year.

As the following table indicates, revenue exceeds operating expenses by \$113.3 million. Once the \$122.0 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$8.8 million.

**Sewer Department Summary**

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenue <sup>1</sup>	\$ 410,300,578	\$ 255,229,744	\$ -	\$ 255,229,744
Expenses	344,341,074	141,953,885	122,028,305	263,982,190
	<u>65,959,504</u>	<u>113,275,859</u>	<u>(122,028,305)</u>	<u>(8,752,446)</u>
Contingency Reserve	578,102	-	-	-
<b>Net Impact</b>	<b><u>\$ 65,381,402</u></b>	<b><u>\$ 113,275,859</u></b>	<b><u>\$(122,028,305)</u></b>	<b><u>\$ (8,752,446)</u></b>

<sup>1</sup> Revenue includes amount related to CIP projects.

Additional details of Sewer Department revenues and expenses can be found on the schedules accompanying this report.

**SUPPORTING SCHEDULES**

The schedules below are presented in the following pages:

	<b><u>Page #</u></b>
General Fund Summary	14
General Fund Revenue Status Report	15
General Fund Expenditure Status Report	16
Citywide Program Expenditure Status Report	17
Other Budgeted Funds Revenue Status Report	18
Other Budgeted Funds Expenditure Status Report	19

**APPENDICES**

Financial information for the City's component units as of Period 8, Fiscal Year 2013 is included in the appendices starting on page 20. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Civic San Diego

Appendix B: San Diego Data Processing Corporation

Appendix C: Southeastern Economic Development Corporation

Appendix D: San Diego City Employees' Retirement System

Appendix E: San Diego Housing Commission

Appendix F: San Diego Convention Center Corporation (not available)



## General Fund Summary (67% of Year Completed)

	Adopted Budget	Revised Budget	FY13 Year-to-Date Actuals	% of Revised Budget	FY12 Year-to-Date Actuals	FY13/FY12 Change	% Change
<b>Revenue</b>							
Property Taxes	\$ 387,134,682	\$ 387,134,682	\$ 229,323,047	59.2%	\$ 214,995,928	\$ 14,327,119	6.7%
Sales Taxes	236,258,330	236,258,330	119,683,472	50.7%	112,614,828	7,068,644	6.3%
Transient Occupancy Taxes	81,710,904	81,710,904	49,428,962	60.5%	44,459,006	4,969,956	11.2%
Property Transfer Taxes	6,359,105	6,359,105	3,615,512	56.9%	3,087,582	527,930	17.1%
Licenses & Permits	31,899,632	31,899,632	20,814,282	65.2%	18,874,227	1,940,055	10.3%
Fines & Forfeitures	31,405,844	31,405,844	18,273,711	58.2%	17,744,671	529,040	3.0%
Interest & Dividends	1,354,233	1,354,233	831,887	61.4%	1,515,832	(683,945)	-45.1%
Franchises	71,678,516	71,678,516	34,772,100	48.5%	36,369,912	(1,597,812)	-4.4%
Rents & Concessions	41,216,055	41,216,055	28,205,626	68.4%	25,776,917	2,428,709	9.4%
Motor Vehicle License Fees	-	-	705,454	-	-	705,454	-
Revenues From Other Agencies	3,525,578	1,472,100	2,081,119	141.4%	1,989,557	91,562	4.6%
Charges for Current Services	181,413,372	183,466,850	74,676,804	40.7%	81,102,706	(6,425,902)	-7.9%
Miscellaneous Revenues	3,837,765	8,333,114	7,953,248	95.4%	1,135,605	6,817,643	600.4%
Transfers	73,421,129	73,621,129	21,895,494	29.7%	24,878,594	(2,983,100)	-12.0%
<b>Total General Fund Revenue</b>	<b>\$ 1,151,215,145</b>	<b>\$ 1,155,910,494</b>	<b>\$ 612,260,718</b>	<b>53.0%</b>	<b>\$ 584,545,365</b>	<b>\$ 27,715,353</b>	<b>4.7%</b>
<b>Expenditures</b>							
Personnel Services	\$ 511,515,097	\$ 511,533,553	\$ 337,304,068	65.9%	\$ 334,578,036	\$ 2,726,032	0.8%
<b>Total PE</b>	<b>511,515,097</b>	<b>511,533,553</b>	<b>337,304,068</b>	<b>65.9%</b>	<b>334,578,036</b>	<b>2,726,032</b>	<b>0.8%</b>
Fringe Benefits	321,092,953	321,092,953	206,363,334	64.3%	200,088,481	6,274,853	3.1%
Supplies	21,389,768	21,400,448	14,437,167	67.5%	14,587,435	(150,268)	-1.0%
Contracts	136,959,037	143,626,578	80,561,804	56.1%	83,838,587	(3,276,783)	-3.9%
Information Technology	42,897,399	43,459,522	29,926,218	68.9%	25,867,783	4,058,435	15.7%
Energy & Utilities	42,754,883	42,664,056	24,930,133	58.4%	23,514,702	1,415,431	6.0%
Other	78,807,474	77,202,498	51,386,692	66.6%	39,185,769	12,200,923	31.1%
Capital Expenditure	2,438,008	1,967,968	398,829	20.3%	427,794	(28,965)	-6.8%
Debt	6,088,128	6,171,285	2,644,286	42.8%	2,846,484	(202,198)	-7.1%
<b>Total NPE</b>	<b>652,427,650</b>	<b>657,585,308</b>	<b>410,648,463</b>	<b>62.4%</b>	<b>390,357,035</b>	<b>20,291,428</b>	<b>5.2%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,163,942,747</b>	<b>\$ 1,169,118,861</b>	<b>\$ 747,952,531</b>	<b>64.0%</b>	<b>\$ 724,935,071</b>	<b>\$ 23,017,460</b>	<b>3.2%</b>
<b>General Fund Encumbrances</b>							
			54,667,094		40,357,221	14,309,873	
<b>Net Impact</b>	<b>\$ (12,727,602)</b>	<b>\$ (13,208,367)</b>	<b>\$ (190,358,907)</b>		<b>\$ (180,746,927)</b>	<b>\$ (9,611,980)</b>	

**General Fund Revenue Status Report**  
**As of Period 8, Ended February 28, 2013 (67% Completed)**  
**(Unaudited)**

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Revenue	FY13/FY12 Change	% Change
<b>Property Taxes</b>	<b>\$ 229,323,047</b>	<b>\$ 387,134,682</b>	<b>59.2%</b>	<b>\$ 213,381,484</b>	<b>\$ 15,941,563</b>	<b>7.5%</b>	<b>\$ 214,995,928</b>	<b>\$ 14,327,119</b>	<b>6.7%</b>
<b>Sales Taxes</b>	<b>119,683,472</b>	<b>236,258,330</b>	<b>50.7%</b>	<b>120,212,161</b>	<b>(528,689)</b>	<b>-0.4%</b>	<b>112,614,828</b>	<b>7,068,644</b>	<b>6.3%</b>
<b>Transient Occupancy Taxes</b>	<b>49,428,962</b>	<b>81,710,904</b>	<b>60.5%</b>	<b>47,508,498</b>	<b>1,920,464</b>	<b>4.0%</b>	<b>44,459,006</b>	<b>4,969,956</b>	<b>11.2%</b>
<b>Property Transfer Taxes</b>	<b>3,615,512</b>	<b>6,359,105</b>	<b>56.9%</b>	<b>3,416,558</b>	<b>198,954</b>	<b>5.8%</b>	<b>3,087,582</b>	<b>527,930</b>	<b>17.1%</b>
<b>Licenses &amp; Permits</b>									
Business Taxes	<b>4,761,538</b>	<b>6,613,129</b>	<b>72.0%</b>	<b>4,555,000</b>	<b>206,538</b>	<b>4.5%</b>	<b>4,810,174</b>	<b>(48,636)</b>	<b>-1.0%</b>
Rental Unit Taxes	<b>4,562,688</b>	<b>5,925,000</b>	<b>77.0%</b>	<b>3,004,000</b>	<b>1,558,688</b>	<b>51.9%</b>	<b>3,600,758</b>	<b>961,930</b>	<b>26.7%</b>
Parking Meters	<b>5,211,248</b>	<b>7,879,891</b>	<b>66.1%</b>	<b>5,253,264</b>	<b>(42,016)</b>	<b>-0.8%</b>	<b>5,083,220</b>	<b>128,028</b>	<b>2.5%</b>
Refuse Collector Business Taxes	<b>429,756</b>	<b>660,000</b>	<b>65.1%</b>	<b>432,185</b>	<b>(2,429)</b>	<b>-0.6%</b>	<b>416,985</b>	<b>12,771</b>	<b>3.1%</b>
Other Licenses & Permits	<b>5,849,052</b>	<b>10,821,612</b>	<b>54.0%</b>	<b>6,772,148</b>	<b>(923,096)</b>	<b>-13.6%</b>	<b>4,963,090</b>	<b>885,962</b>	<b>17.9%</b>
<b>Total Licenses &amp; Permits</b>	<b>20,814,282</b>	<b>31,899,632</b>	<b>65.2%</b>	<b>20,016,597</b>	<b>797,685</b>	<b>4.0%</b>	<b>18,874,227</b>	<b>1,940,055</b>	<b>10.3%</b>
<b>Fines &amp; Forfeitures</b>									
Parking Citations	<b>11,984,447</b>	<b>18,000,054</b>	<b>66.6%</b>	<b>10,880,630</b>	<b>1,103,817</b>	<b>10.1%</b>	<b>10,581,125</b>	<b>1,403,322</b>	<b>13.3%</b>
Municipal Court	<b>4,608,129</b>	<b>8,454,924</b>	<b>54.5%</b>	<b>4,912,319</b>	<b>(304,190)</b>	<b>-6.2%</b>	<b>4,815,070</b>	<b>(206,941)</b>	<b>-4.3%</b>
Negligent Impound	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>356,375</b>	<b>(356,375)</b>	<b>-100.0%</b>
Other Fines & Forfeitures	<b>1,681,135</b>	<b>4,950,866</b>	<b>34.0%</b>	<b>2,285,902</b>	<b>(604,767)</b>	<b>-26.5%</b>	<b>1,992,101</b>	<b>(310,966)</b>	<b>-15.6%</b>
<b>Total Fines &amp; Forfeitures</b>	<b>18,273,711</b>	<b>31,405,844</b>	<b>58.2%</b>	<b>18,078,851</b>	<b>194,860</b>	<b>1.1%</b>	<b>17,744,671</b>	<b>529,040</b>	<b>3.0%</b>
<b>Interest &amp; Dividends</b>	<b>831,887</b>	<b>1,354,233</b>	<b>61.4%</b>	<b>767,849</b>	<b>64,038</b>	<b>8.3%</b>	<b>1,515,832</b>	<b>(683,945)</b>	<b>-45.1%</b>
<b>Franchises</b>									
SDG&E	<b>17,164,912</b>	<b>37,736,863</b>	<b>45.5%</b>	<b>19,088,615</b>	<b>(1,923,703)</b>	<b>-10.1%</b>	<b>18,804,972</b>	<b>(1,640,060)</b>	<b>-8.7%</b>
CATV	<b>9,269,328</b>	<b>19,365,448</b>	<b>47.9%</b>	<b>9,593,696</b>	<b>(324,368)</b>	<b>-3.4%</b>	<b>9,243,971</b>	<b>25,357</b>	<b>0.3%</b>
Refuse Collection	<b>5,131,994</b>	<b>9,950,000</b>	<b>51.6%</b>	<b>5,187,112</b>	<b>(55,118)</b>	<b>-1.1%</b>	<b>4,565,453</b>	<b>566,541</b>	<b>12.4%</b>
Other Franchises	<b>3,205,866</b>	<b>4,626,205</b>	<b>69.3%</b>	<b>3,505,315</b>	<b>(299,449)</b>	<b>-8.5%</b>	<b>3,755,516</b>	<b>(549,650)</b>	<b>-14.6%</b>
<b>Total Franchises</b>	<b>34,772,100</b>	<b>71,678,516</b>	<b>48.5%</b>	<b>37,374,738</b>	<b>(2,602,638)</b>	<b>-7.0%</b>	<b>36,369,912</b>	<b>(1,597,812)</b>	<b>-4.4%</b>
<b>Rents &amp; Concessions</b>									
Mission Bay	<b>18,723,673</b>	<b>26,003,095</b>	<b>72.0%</b>	<b>17,657,038</b>	<b>1,066,635</b>	<b>6.0%</b>	<b>16,475,365</b>	<b>2,248,308</b>	<b>13.6%</b>
Pueblo Lands	<b>2,967,778</b>	<b>4,818,228</b>	<b>61.6%</b>	<b>2,909,873</b>	<b>57,905</b>	<b>2.0%</b>	<b>2,569,002</b>	<b>398,776</b>	<b>15.5%</b>
Other Rents and Concessions	<b>6,514,175</b>	<b>10,394,732</b>	<b>62.7%</b>	<b>7,106,811</b>	<b>(592,636)</b>	<b>-8.3%</b>	<b>6,732,550</b>	<b>(218,375)</b>	<b>-3.2%</b>
<b>Total Rents &amp; Concessions</b>	<b>28,205,626</b>	<b>41,216,055</b>	<b>68.4%</b>	<b>27,673,722</b>	<b>531,904</b>	<b>1.9%</b>	<b>25,776,917</b>	<b>2,428,709</b>	<b>9.4%</b>
<b>Motor Vehicle License Fees</b>	<b>705,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>705,454</b>	<b>-</b>	<b>-</b>	<b>705,454</b>	<b>-</b>
<b>Revenue from Other Agencies</b>	<b>2,081,119</b>	<b>1,472,100</b>	<b>141.4%</b>	<b>2,183,606</b>	<b>(102,487)</b>	<b>-4.7%</b>	<b>1,989,557</b>	<b>91,562</b>	<b>4.6%</b>
<b>Charges for Current Services</b>	<b>74,676,804</b>	<b>183,466,850</b>	<b>40.7%</b>	<b>87,943,136</b>	<b>(13,266,332)</b>	<b>-15.1%</b>	<b>81,102,706</b>	<b>(6,425,902)</b>	<b>-7.9%</b>
<b>Other Revenue</b>	<b>7,953,248</b>	<b>8,333,114</b>	<b>95.4%</b>	<b>1,749,444</b>	<b>6,203,804</b>	<b>354.6%</b>	<b>1,135,605</b>	<b>6,817,643</b>	<b>600.4%</b>
<b>Transfers</b>	<b>21,895,494</b>	<b>73,621,129</b>	<b>29.7%</b>	<b>28,403,896</b>	<b>(6,508,402)</b>	<b>-22.9%</b>	<b>24,878,594</b>	<b>(2,983,100)</b>	<b>-12.0%</b>
<b>Total General Fund Revenue</b>	<b>\$ 612,260,718</b>	<b>\$ 1,155,910,494</b>	<b>53.0%</b>	<b>\$ 608,710,540</b>	<b>\$ 3,550,178</b>	<b>0.6%</b>	<b>\$ 584,545,365</b>	<b>\$ 27,715,353</b>	<b>4.7%</b>

**General Fund Expenditure Status Report**  
**As of Period 8, Ended February 28, 2013 (67% Completed)**  
(Un audited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
<b>City Planning and Development</b>									
City Planning & Community Investment	\$ 8,335,643	\$ 14,243,885	58.5%	\$ 8,522,295	\$ 186,652	2.2%	\$ 9,731,401	\$ (1,395,758)	-14.3%
<b>Community Services</b>									
Library	24,656,131	39,336,142	62.7%	25,249,362	593,231	2.3%	22,593,975	2,062,156	9.1%
Park & Recreation	54,566,890	86,221,204	63.3%	55,057,308	490,418	0.9%	53,116,612	1,450,278	2.7%
<b>Office of the Assistant COO</b>									
Administration	1,648,118	2,931,271	56.2%	1,741,084	92,966	5.3%	1,391,312	256,806	18.5%
Business Office	516,159	1,122,992	46.0%	728,626	212,467	29.2%	589,295	(73,136)	-12.4%
Economic Development	6,727,906	12,047,844	55.8%	4,330,368	(2,397,538)	-55.4%	2,658,006	4,069,900	153.1%
Human Resources	1,447,460	2,404,564	60.2%	1,264,393	(183,067)	-14.5%	1,255,979	191,481	15.2%
Office of the Assistant Chief Operating Officer	242,434	314,036	77.2%	208,740	(33,694)	-16.1%	210,379	32,055	15.2%
Purchasing & Contracting	1,945,294	3,366,747	57.8%	1,871,738	(73,556)	-3.9%	3,473,518	(1,528,224)	-44.0%
<b>Office of the Chief Financial Officer</b>									
City Controller	6,716,534	10,195,223	65.9%	6,838,251	121,717	1.8%	6,882,117	(165,583)	-2.4%
City Treasurer	9,185,366	19,648,529	46.7%	10,769,971	1,584,605	14.7%	8,910,434	274,932	3.1%
Citywide Program Expenditures	48,410,082	66,987,965	72.3%	37,538,096	(10,871,986)	-29.0%	34,046,540	14,363,542	42.2%
Debt Management	1,387,255	2,356,856	58.9%	1,560,940	173,685	11.1%	1,408,901	(21,646)	-1.5%
Department of Information Technology	463,168	500,000	92.6%	319,700	(143,468)	-44.9%	26,677	436,491	1636.2%
Financial Management	2,426,617	4,209,030	57.7%	2,819,768	393,151	13.9%	2,650,584	(223,967)	-8.4%
Office of the Chief Financial Officer	229,978	841,996	27.3%	438,815	208,837	47.6%	419,604	(189,626)	-45.2%
<b>Office of the Chief of Staff</b>									
Community & Legislative Services	2,660,033	4,525,593	58.8%	3,026,407	366,374	12.1%	3,487,394	(827,361)	-23.7%
<b>Office of the Mayor and COO</b>									
Office of the Mayor and COO	357,435	538,024	66.4%	359,460	2,025	0.6%	349,861	7,574	2.2%
<b>Other</b>									
Tax Anticipation Notes	43,250	500,000	8.7%	-	(43,250)	-	198,910	(155,660)	-78.3%
General Fund Appropriation Reserve <sup>1</sup>	-	2,928,250	-	-	-	-	-	-	-
<b>Public Safety and Homeland Security</b>									
Office of Homeland Security	1,139,777	1,744,465	65.3%	1,167,223	27,446	2.4%	1,101,475	38,302	3.5%
Police	265,872,791	406,585,195	65.4%	273,621,276	7,748,485	2.8%	262,593,509	3,279,282	1.2%
Fire-Rescue	133,214,951	201,566,113	66.1%	136,244,056	3,029,105	2.2%	135,420,923	(2,205,972)	-1.6%
<b>Public Utilities</b>									
Water	897,722	1,706,193	52.6%	1,214,077	316,355	26.1%	834,100	63,622	7.6%
<b>Public Works</b>									
Engineering and Capital Projects	39,922,718	61,086,289	65.4%	40,085,713	162,995	0.4%	38,070,945	1,851,773	4.9%
Environmental Services	22,260,992	34,495,606	64.5%	23,209,700	948,708	4.1%	22,037,799	223,193	1.0%
General Services	9,834,730	15,207,845	64.7%	10,572,768	738,038	7.0%	11,160,096	(1,325,366)	-11.9%
Public Works	333,137	575,749	57.9%	329,580	(3,557)	-1.1%	1,812,730	(1,479,593)	-81.6%
Real Estate Assets	2,714,404	4,541,750	59.8%	2,872,802	158,398	5.5%	2,345,810	368,594	15.7%
Transportation and Storm Water	54,188,754	92,422,187	58.6%	60,418,390	6,229,636	10.3%	51,933,049	2,255,705	4.3%
<b>Non-Mayoral</b>									
City Attorney	28,508,040	43,602,031	65.4%	28,692,233	184,193	0.6%	27,524,065	983,975	3.6%
City Auditor	1,808,958	3,809,105	47.5%	2,583,316	774,358	30.0%	2,042,755	(233,797)	-11.4%
City Clerk	3,095,890	4,811,806	64.3%	3,181,152	85,262	2.7%	2,942,001	153,889	5.2%
Council Administration	1,196,354	1,997,500	59.9%	1,346,952	150,598	11.2%	1,077,405	118,949	11.0%
City Council - District 1	610,823	1,180,093	51.8%	788,061	177,238	22.5%	603,099	7,724	1.3%
City Council - District 2	574,261	1,201,507	47.8%	845,185	270,924	32.1%	503,550	70,711	14.0%
City Council - District 3	673,600	1,272,756	52.9%	862,795	189,195	21.9%	626,297	47,303	7.6%
City Council - District 4	550,791	1,318,227	41.8%	891,117	340,326	38.2%	554,478	(3,687)	-0.7%
City Council - District 5	602,691	1,308,032	46.1%	882,044	279,353	31.7%	518,709	83,982	16.2%
City Council - District 6	651,473	1,145,169	56.9%	803,317	151,844	18.9%	625,167	26,306	4.2%
City Council - District 7	659,541	1,177,750	56.0%	823,018	163,477	19.9%	720,892	(61,351)	-8.5%
City Council - District 8	645,594	1,336,335	48.3%	894,496	248,902	27.8%	599,297	46,297	7.7%
City Council - District 9	239,067	629,826	38.0%	(13,471)	(252,538)	1874.7%	-	239,067	-
Ethics Commission	513,148	928,923	55.2%	759,546	246,398	32.4%	512,895	253	0.0%
Office of the IBA	1,123,866	1,701,668	66.0%	1,140,592	16,726	1.5%	1,037,799	86,067	8.3%
Personnel	4,152,705	6,546,590	63.4%	4,284,228	131,523	3.1%	4,334,727	(182,022)	-4.2%
<b>Total General Fund Expenditures</b>	<b>\$ 747,952,531</b>	<b>\$ 1,169,118,861</b>	<b>64.0%</b>	<b>\$ 761,145,488</b>	<b>\$ 13,192,957</b>	<b>1.7%</b>	<b>\$ 724,935,071</b>	<b>\$ 23,017,460</b>	<b>3.2%</b>

<sup>1</sup> New in Fiscal Year 2013.

**Citywide Program Expenditure Status Report**  
**As of Period 8, Ended February 28, 2013 (67% Completed)**  
**(Unaudited)**

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditure	FY13/FY12 Change	% Change
<b>Citywide Program Expenditures</b>									
Assessments To Public Property	\$ 133,446	\$ 463,235	28.8%	\$ -	\$ (133,446)	-	\$ -	\$ 133,446	-
Business Cooperation Program	23,782	350,000	6.8%	23,782	-	-	-	23,782	-
Citywide Elections	571,617	1,800,000	31.8%	1,800,000	1,228,383	68.2%	415,618	155,999	37.5%
Corporate Master Leases Rent	8,603,164	10,683,503	80.5%	6,994,937	(1,608,227)	-23.0%	7,511,006	1,092,158	14.5%
Deferred Capital Debt Service <sup>1</sup>	5,945,512	8,877,870	67.0%	2,681,617	(3,263,895)	-121.7%	-	5,945,512	-
Employee Personal Prop Claims	-	5,000	-	-	-	-	(34)	34	-100.0%
Insurance	1,206,778	1,281,700	94.2%	1,202,011	(4,767)	-0.4%	1,166,960	39,818	3.4%
Leverage of Employee Pick-Up Savings	8,007,672	7,973,053	100.4%	7,973,053	(34,619)	-0.4%	7,970,716	36,956	0.5%
Memberships	693,196	630,000	110.0%	630,000	(63,196)	-10.0%	556,947	136,249	24.5%
Preservation of Benefits	980,000	1,700,000	57.6%	250,000	(730,000)	-292.0%	817,000	163,000	20.0%
Property Tax Administration	166,081	5,102,711	3.3%	-	(166,081)	-	150,782	15,299	10.1%
Public Liability Claims Xfer-Claims Fund	12,206,208	12,206,208	100.0%	12,206,208	-	-	14,506,208	(2,300,000)	-15.9%
Public Liab Claims Xfer-Reserves <sup>1</sup>	6,100,000	6,100,000	100.0%	-	(6,100,000)	-	-	6,100,000	-
Public Use Leases <sup>1</sup>	1,502,488	1,502,488	100.0%	1,502,488	-	-	-	1,502,488	-
Redistricting Commission	-	-	-	-	-	-	156,239	(156,239)	-100.0%
Special Consulting Services	1,270,138	3,850,000	33.0%	2,135,000	864,862	40.5%	656,098	614,040	93.6%
Transfer to Capital Improvement Program	1,000,000	1,000,000	100.0%	-	(1,000,000)	-	-	1,000,000	-
Transfer to Park Improvement Funds	-	3,003,095	-	-	-	-	-	-	-
Transportation Subsidy	-	459,102	-	139,000	139,000	100.0%	139,000	(139,000)	-100.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 48,410,082</b>	<b>\$ 66,987,965</b>	<b>72.3%</b>	<b>\$ 37,538,096</b>	<b>\$ (10,871,986)</b>	<b>-29.0%</b>	<b>\$ 34,046,540</b>	<b>\$ 14,363,542</b>	<b>42.2%</b>

<sup>1</sup> New program in Fiscal Year 2013.

**Other Budgeted Funds Revenue Status Report**  
**As of Period 8, Ended February 28, 2013 (67% Completed)**  
(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY1 2 Period-to-Date Revenue	FY1 3/FY1 2 Change	% Change
<b>City Planning and Development</b>									
Development Services Enterprise Fund	\$ 33,463,561	\$ 45,586,082	73.4%	\$ 30,390,728	\$ 3,072,833	10.1%	\$ 29,229,942	\$ 4,233,619	14.5%
Facilities Financing Fund	1,068,364	2,067,150	51.7%	1,376,304	(307,940)	-22.4%	1,138,405	(70,041)	-6.2%
Mission Bay Improvement Fund	12,956	503,095	2.6%	-	12,956	-	73	12,883	17647.9%
Development Fund	391	-	-	-	391	-	2,099,253	(2,098,862)	-100.0%
Regional Park Improvements Fund	22,380	2,500,000	0.9%	-	22,380	-	37,059	(14,679)	-39.6%
Solid Waste Local Enforcement Agency Fund	551,136	795,693	69.3%	608,828	(57,692)	-9.5%	602,262	(51,126)	-8.5%
<b>Community Services</b>									
Environmental Growth Fund 1/3	1,916,022	4,246,484	45.1%	2,846,942	(930,920)	-32.7%	2,100,615	(184,593)	-8.8%
Environmental Growth Fund 2/3	3,832,410	8,439,470	45.4%	5,657,474	(1,825,064)	-32.3%	4,200,906	(368,496)	-8.8%
Golf Course Enterprise Fund	11,199,546	16,558,714	67.6%	10,150,348	1,049,198	10.3%	10,670,265	529,281	5.0%
Los Penasquitos Canyon Preserve Fund	24,183	186,000	13.0%	24,000	183	0.8%	20,288	3,895	19.2%
Maintenance Assessment District (MAD) Funds <sup>1</sup>	12,310,450	20,343,609	60.5%	N/A	N/A	N/A	12,028,028	282,422	2.3%
<b>Office of the Assistant COO</b>									
Central Stores Internal Service Fund	5,897,008	13,342,058	44.2%	9,011,382	(3,114,374)	-34.6%	6,911,677	(1,014,669)	-14.7%
<b>Information Technology</b>									
GIS Fund	21,239	1,616,274	1.3%	97,653	(76,414)	-78.3%	(296)	21,535	-7275.3%
Information Technology Fund	48,089	7,818,160	0.6%	-	48,089	-	81,761	(33,672)	-41.2%
SAP Support Fund	25,929,952	25,638,857	101.1%	25,638,857	291,095	1.1%	21,356,284	4,573,668	21.4%
Wireless Communication Technology Fund	8,100,396	8,621,354	94.0%	8,396,229	(295,833)	-3.5%	9,338,026	(1,237,630)	-13.3%
<b>Office of the Chief Financial Officer</b>									
Risk Management Fund	147,172	9,728,039	1.5%	196,067	(48,895)	-24.9%	29,525	117,647	398.5%
<b>Office of the Chief of Staff</b>									
Public Art Fund	45,105	-	-	-	45,105	-	-	45,105	-
Major Events Fund - TOT	60,000	-	-	-	60,000	-	-	60,000	-
Special Promotional Program -TOT	44,509,872	74,432,640	59.8%	42,230,211	2,279,661	5.4%	40,037,999	4,471,873	11.2%
<b>Public Utilities</b>									
Metropolitan Waste Water Fund	255,229,744	410,300,578	62.2%	243,100,978	12,128,766	5.0%	261,877,912	(6,648,167)	-2.5%
Water Department Fund	273,908,047	467,014,802	58.7%	290,908,802	(17,000,755)	-5.8%	290,905,848	(16,997,801)	-5.8%
<b>Public Safety and Homeland Security</b>									
Emergency Medical Services Fund	7,778,622	10,750,000	72.4%	5,500,000	2,278,622	41.4%	9,873,221	(2,094,599)	-21.2%
Fire and Lifeguard Facilities Fund	290	1,630,125	-	199,883	(199,593)	-99.9%	2,104,734	(2,104,444)	-100.0%
Junior Lifeguard Program Fund	-	567,716	-	16,575	(16,575)	-100.0%	18,509	(18,509)	-100.0%
Police Decentralization Fund	-	5,124,648	-	-	-	-	-	-	-
Seized and Forfeited Assets Funds	255,137	1,010,000	25.3%	644,132	(388,995)	-60.4%	456,760	(201,624)	-44.1%
STOP- Serious Traffic Offenders Program	10,584	-	-	-	10,584	-	127,594	(117,010)	-91.7%
<b>Public Works</b>									
AB 2928 - Transportation Relief Fund	7,920,358	15,248,190	51.9%	-	7,920,358	-	9,465,448	(1,545,090)	-16.3%
Automated Refuse Container Fund	564,086	500,000	112.8%	333,336	230,750	69.2%	608,806	(44,720)	-7.3%
City Airport Fund	3,028,496	4,690,580	64.6%	2,733,300	295,196	10.8%	2,493,462	535,034	21.5%
Concourse and Parking Garages Fund	1,857,435	2,683,220	69.2%	1,729,366	128,069	7.4%	1,876,408	(18,973)	-1.0%
Energy Conservation Program Fund	3,316,700	3,926,679	84.5%	3,203,222	113,478	3.5%	2,850,286	466,414	16.4%
Fleet Services Funds	45,539,721	75,800,717	60.1%	47,834,204	(2,294,483)	-4.8%	51,629,985	(6,090,264)	-11.8%
New Convention Center	3,400,935	3,400,000	100.0%	3,400,000	935	-	3,408,450	(7,515)	-0.2%
PETCO Park Fund	14,883,462	17,397,100	85.6%	4,802,228	10,081,234	209.9%	17,578,360	(2,694,898)	-15.3%
Publishing Services Internal Fund	1,809,190	3,773,269	47.9%	2,059,153	(249,963)	-12.1%	2,337,576	(528,386)	-22.6%
QUALCOMM Stadium Operating Fund	12,385,726	14,922,801	83.0%	11,921,247	464,479	3.9%	12,152,474	233,252	1.9%
Recycling Fund	12,830,822	18,826,994	68.2%	12,897,348	(66,526)	-0.5%	14,122,716	(1,291,894)	-9.1%
Refuse Disposal Funds	17,171,928	26,174,497	65.6%	17,324,955	(153,027)	-0.9%	16,780,978	390,950	2.3%
Storm Drain Fund	3,432,274	5,446,746	63.0%	2,690,738	741,536	27.6%	3,606,793	(174,519)	-4.8%
Utilities Undergrounding Program Fund	24,054,597	49,444,555	48.6%	333,336	23,721,261	7116.3%	24,524,262	(469,665)	-1.9%
<b>Other</b>									
Balboa Park/Mission Bay Improvement	1,237,794	1,600,000	77.4%	1,376,424	(138,630)	-10.1%	1,376,424	(138,630)	-10.1%
Bond Interest and Redemption Fund	453	-	-	-	453	-	101,606	(101,153)	-99.6%
Convention Center Complex Funds	6,907,775	14,172,763	48.7%	6,900,000	7,775	0.1%	6,902,024	5,751	0.1%
Gas Tax Fund	11,211,664	20,920,006	53.6%	164,158	11,047,506	6729.8%	12,300,845	(1,089,181)	-8.9%
Safety Sales Tax Fund	4,559,461	7,781,541	58.6%	5,187,696	(628,235)	-12.1%	4,140,129	419,332	10.1%
TransNet Exchange Fund	890,162	-	-	-	890,162	-	4,643,743	(3,753,581)	-80.8%
TransNet Extension Fund	20,025,371	27,135,229	73.8%	11,078,919	8,946,452	80.8%	11,585,877	8,439,493	72.8%
Trolley Extension Reserve Fund	281,136	278,716	100.9%	278,716	2,420	0.9%	224,583	56,553	25.2%
Zoological Exhibits Fund	5,828,425	8,081,538	72.1%	-	5,828,425	-	5,644,523	183,902	3.3%

<sup>1</sup> Period-to-Date Budget is not available.

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 8, Ended February 28, 2013 (67% Completed)**  
**(Unaudited)**

	Period-to-Date Expenditures	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY12 Period-to-Date Expenditures	FY13/FY12 Change	% Change
<b>City Planning and Development</b>									
Development Services Enterprise Fund	\$ 25,025,149	\$ 44,139,126	56.7%	\$ 28,958,885	\$ 3,933,736	13.6%	\$ 23,194,509	\$ 1,830,640	7.9%
Facilities Financing Fund	1,267,616	2,067,150	61.3%	1,373,416	105,800	7.7%	1,196,228	71,388	6.0%
Redevelopment Fund	2,353	-	-	2,161,883	2,149,530	99.9%	2,453,991	(2,451,638)	-99.9%
Solid Waste Local Enforcement Agency Fund	451,032	851,056	53.0%	568,368	117,336	20.6%	517,313	(66,281)	-12.8%
<b>Community Services</b>									
Environmental Growth Fund 1/3	1,528,070	4,408,198	34.7%	1,170,048	(358,022)	-30.6%	1,476,561	51,509	3.5%
Environmental Growth Fund 2/3	-	8,078,081	-	-	-	-	-	-	-
Golf Course Enterprise Fund	7,600,436	14,757,337	51.5%	7,990,327	389,891	4.9%	7,568,913	31,523	0.4%
Los Penasquitos Canyon Preserve Fund	137,562	201,804	68.2%	133,204	(4,358)	-3.3%	135,736	1,826	1.3%
Maintenance Assessment District (MAD) Funds <sup>1</sup>	11,034,825	33,471,990	33.0%	N/A	N/A	N/A	12,429,676	(1,394,850)	-11.2%
<b>Office of the Assistant COO</b>									
Central Stores Internal Service Fund	6,699,744	13,342,058	50.2%	9,021,378	2,321,634	25.7%	7,643,276	(943,532)	-12.3%
<b>Information Technology</b>									
GIS Fund	1,271,612	1,640,459	77.5%	1,322,807	51,195	3.9%	1,072,870	198,742	18.5%
Information Technology Fund	4,295,574	9,085,716	47.3%	5,065,005	769,431	15.2%	2,930,037	1,365,537	46.6%
SAP Support	15,629,147	25,678,944	60.9%	17,073,309	1,444,162	8.5%	14,206,872	1,422,275	10.0%
Wireless Communication Technology Fund	6,140,608	9,869,693	62.2%	6,309,250	168,642	2.7%	6,423,611	(283,003)	-4.4%
<b>Office of the Chief Financial Officer</b>									
Risk Management Fund	5,711,849	9,530,180	59.9%	6,335,839	623,990	9.8%	5,589,103	122,746	2.2%
<b>Office of the Chief of Staff</b>									
Public Art Fund	(3,515)	56,300	-6.2%	37,536	41,051	109.4%	4,862	(8,377)	-172.3%
Major Events Fund- TOT	445,916	554,051	80.5%	-	(445,916)	-	-	445,916	-
Special Promotional program -TOT	24,608,418	74,432,640	33.1%	30,449,313	5,840,895	19.2%	29,252,398	(4,643,980)	-15.9%
<b>Public Utilities</b>									
Metropolitan Wastewater Fund	141,953,885	344,919,176	41.2%	163,138,339	21,184,454	13.0%	143,246,999	(1,293,114)	-0.9%
Water Department Fund	229,589,824	436,924,189	52.5%	275,856,568	46,266,744	16.8%	225,614,236	3,975,588	1.8%
<b>Public Safety and Homeland Security</b>									
Emergency Medical Services Fund	4,982,600	14,995,600	33.2%	4,211,876	(770,724)	-18.3%	4,600,206	382,394	8.3%
Fire and Lifeguard Facilities Fund	209,245	1,676,337	12.5%	236,774	27,529	11.6%	454,764	(245,519)	-54.0%
Junior Lifeguard Program Fund	363,404	567,716	64.0%	377,597	14,193	3.8%	310,067	53,337	17.2%
Police Decentralization Fund	331,619	7,242,553	4.6%	4,339,263	4,007,644	92.4%	494,313	(162,694)	-32.9%
Seized and Forfeited Assets Funds	151,180	1,499,093	10.1%	1,382,618	1,231,438	89.1%	805,991	(654,811)	-81.2%
STOP - Serious Traffic Offenders Program	66,149	-	-	-	(66,149)	-	92,976	(26,827)	-28.9%
<b>Public Works</b>									
AB 2928 - Transportation Relief Fund	1,913,735	25,881,487	7.4%	3,506,878	1,593,143	45.4%	5,120,137	(3,206,402)	-62.6%
Automated Refuse Container Fund	382,487	800,000	47.8%	533,336	150,849	28.3%	414,842	(32,355)	-7.8%
City Airport Fund	2,792,193	5,882,910	47.5%	1,804,674	(987,519)	-54.7%	1,664,169	1,128,024	67.8%
Concourse and Parking Garages Fund	999,236	2,641,944	37.8%	1,207,891	208,655	17.3%	1,025,452	(26,216)	-2.6%
Energy Conservation Program Fund	1,413,685	2,361,424	59.9%	1,540,264	126,579	8.2%	1,267,533	146,152	11.5%
Fleet Services Funds	44,732,025	186,177,372	24.0%	48,619,100	3,887,075	8.0%	47,466,380	(2,734,356)	-5.8%
New Convention Center	3,405,000	3,405,000	100.0%	3,400,000	(5,000)	-0.1%	3,405,361	(361)	-
PETCO Park Fund	14,813,504	17,466,309	84.8%	15,483,683	670,179	4.3%	15,691,767	(878,263)	-5.6%
Publishing Services Internal Fund	1,883,766	3,388,151	55.6%	2,221,637	337,871	15.2%	2,472,442	(588,676)	-23.8%
QUALCOMM Stadium Operating Fund	11,096,445	16,549,074	67.1%	12,730,907	1,634,462	12.8%	11,690,587	(594,142)	-5.1%
Recycling Fund	11,863,030	23,300,027	50.9%	15,237,030	3,374,000	22.1%	11,285,063	577,967	5.1%
Refuse Disposal Funds	17,413,877	34,548,056	50.4%	21,822,754	4,408,877	20.2%	17,411,453	2,442	0.0%
Storm Drain Fund	2,730,524	5,446,746	50.1%	43,336	(2,687,188)	-6200.8%	3,031,579	(301,055)	-9.9%
Utilities Undergrounding Program Fund	21,486,113	49,444,555	43.5%	40,961,792	19,475,679	47.5%	19,484,103	2,002,010	10.3%
<b>Other</b>									
Balboa/Mission Bay Improvement	1,808,782	2,059,694	87.8%	1,817,650	8,868	0.5%	1,176,071	632,711	53.8%
Bond Interest and Redemption Fund	515,338	536,617	99.0%	536,617	21,279	4.0%	2,314,480	(1,799,142)	-77.7%
Convention Center Complex Funds	2,136,270	14,140,038	15.1%	4,762,026	2,625,756	55.1%	7,545,050	(5,408,780)	-71.7%
Gas Tax Fund	10,989,991	20,920,006	52.5%	11,852,117	862,126	7.3%	12,207,593	(1,217,602)	-10.0%
Safety Sales Tax Fund	-	7,781,541	-	3,644,462	3,644,462	100.0%	4,140,129	(4,140,129)	-100.0%
TransNet Exchange Fund	(136,446)	-	-	-	136,446	-	3,025,269	(3,161,715)	-104.5%
TransNet Extension Fund	4,500,516	9,530,515	47.2%	6,566,167	2,065,651	31.5%	4,817,158	(316,642)	-6.6%
Trolley Extension Reserve Fund	214,683	1,180,374	18.2%	217,838	3,155	1.4%	228,371	(13,688)	-6.0%
Zoological Exhibits Fund	4,280,337	8,081,538	53.0%	3,636,692	(643,645)	-17.7%	4,754,049	(473,712)	-10.0%

<sup>1</sup> Period-to-Date Budget is not available.

**CIVIC SAN DIEGO**  
As of the Period Ended 2/28/2013

BALANCE SHEET

## ASSETS

Cash .....	\$ 1,572,518
Other Short Term .....	715,151
Long Term .....	159,487
Total Assets .....	<u>2,447,157</u>

## LIABILITIES

Short Term .....	174,574
Long Term .....	<u>2,272,582</u>
Total Liabilities .....	<u>2,447,157</u>

TOTAL EQUITY .....	<u><u>\$ -</u></u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD* Budget</u>	<u>YTD Actual</u>	<u>YTD* Variance</u>
REVENUE				
Operating .....	\$ 6,065,000	\$ -	\$ 2,904,709	\$ -
Non-Operating .....	-	-	-	-
Total Revenue .....	<u>6,065,000</u>	<u>-</u>	<u>2,904,709</u>	<u>-</u>
EXPENSES				
Operating .....	6,065,000	-	3,078,837	-
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>6,065,000</u>	<u>-</u>	<u>3,078,837</u>	<u>-</u>
TOTAL CHANGE IN EQUITY .....	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (174,128)</u></u>	<u><u>\$ -</u></u>

\* If applicable

**SAN DIEGO DATA PROCESSING CORPORATION**

As of the Period Ended 2/28/2013

BALANCE SHEET

## ASSETS

Cash .....	\$ 11,653,751
Other Short Term .....	1,420,142
Long Term .....	4,767,201
Total Assets .....	<u>17,841,094</u>

## LIABILITIES

Short Term .....	3,280,072
Long Term .....	-
Total Liabilities .....	<u>3,280,072</u>

TOTAL EQUITY .....	<u>\$ 14,561,022</u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating .....	\$ 16,092,655	\$ 12,185,563	\$ 11,718,766	\$ (466,797)
Non-Operating .....	-	-	14,472	14,472
Total Revenue .....	<u>16,092,655</u>	<u>12,185,563</u>	<u>11,733,238</u>	<u>(452,325)</u>
EXPENSES				
Operating .....	16,092,655	12,179,087	11,951,870	227,217
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>16,092,655</u>	<u>12,179,087</u>	<u>11,951,870</u>	<u>227,217</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ -</u>	<u>\$ 6,476</u>	<u>\$ (218,632)</u>	<u>\$ (225,108)</u>
Procured Services Activity.....	\$ 515,972	\$ 343,980	\$ 2,216,294	\$ 1,872,314

\* If applicable

Note:

Non-Operating expenses represents the use of prior-year net assets.



**SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION**

As of the Period Ended 2/28/2013

BALANCE SHEET

## ASSETS

Cash .....	\$	513,414
Other Short Term .....		-
Long Term .....		-
Total Assets .....		<u>513,414</u>

## LIABILITIES

Short Term .....		-
Long Term .....		150,144
Other Liabilities.....		-
Total Liabilities .....		<u>150,144</u>

TOTAL EQUITY .....	\$	<u><u>363,271</u></u>
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INCOME STATEMENT

	Annual Budget FY 2013	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating .....	\$ 137,798	\$ 137,798	\$ 81,906	\$ 55,892
Non-Operating .....	-	-	1,192	(1,192)
Total Revenue .....	<u>137,798</u>	<u>137,798</u>	<u>83,099</u>	<u>54,699</u>
EXPENSES				
Operating .....	137,798	137,798	83,099	54,699
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>137,798</u>	<u>137,798</u>	<u>83,099</u>	<u>54,699</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* If applicable

**SAN DIEGO CITY EMPLOYEES' RETIREMENT SYSTEM (SDCERS)**

As of the Period Ended 2/28/2013

BALANCE SHEET

## ASSETS

Cash .....	\$ 289,275,706
Other Short Term .....	94,398,502
Long Term .....	5,314,556,258
Total Assets .....	<u>5,698,230,466</u>

## LIABILITIES

Short Term .....	491,819,588
Long Term .....	457,762,028
Total Liabilities .....	<u>949,581,616</u>

TOTAL EQUITY .....	<u>\$ 4,748,648,850</u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD* Budget</u>	<u>YTD Actual</u>	<u>YTD* Variance</u>
REVENUE				
Operating .....	\$ -	\$ -	\$ -	\$ -
Non-Operating .....	-	-	-	-
Total Revenue .....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES				
Operating .....	39,330,444	-	25,729,417	-
Non-Operating .....	-	-	-	-
Total Expenses .....	<u>39,330,444</u>	<u>-</u>	<u>25,729,417</u>	<u>-</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ (39,330,444)</u>	<u>\$ -</u>	<u>\$ (25,729,417)</u>	<u>\$ -</u>

\* If applicable

**SAN DIEGO HOUSING COMMISSION**

As of the Period Ended 2/28/2013 - preliminary/unaudited

BALANCE SHEET

## ASSETS

Cash .....	\$ 35,240,290
Other Short Term .....	98,873,729
Long Term .....	430,024,483
Total Assets .....	<u>564,138,502</u>

## LIABILITIES

Short Term .....	120,666,637
Long Term .....	14,965,827
Total Liabilities .....	<u>135,632,464</u>

TOTAL EQUITY .....	<u>\$ 428,506,038</u>
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INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD** Actual	YTD Variance
REVENUE				
Operating .....	\$ 92,127,385	\$ 61,418,257	\$ 22,735,538	\$ 38,682,719
Non-Operating .....	256,939,000	171,292,667	125,448,093	45,844,574
Total Revenue .....	<u>349,066,385</u>	<u>232,710,923</u>	<u>148,183,631</u>	<u>84,527,292</u>
EXPENSES				
Operating .....	344,274,118	229,516,079	138,238,728	91,277,351
Non-Operating .....	4,792,267	3,194,845	4,075,905	(881,060)
Total Expenses .....	<u>349,066,385</u>	<u>232,710,923</u>	<u>142,314,633</u>	<u>90,396,290</u>
TOTAL CHANGE IN EQUITY .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,868,998</u>	<u>\$ (5,868,998)</u>

\* Annual Budget Operating Revenue includes prior year carryover  
Annual Budget Operating Expenses include reserves

\*\* Actual YTD operating expenses does not include commitments